



DEPARTMENT OF LABOR

Employment and Training Administration

Federal-State Unemployment Compensation Program: Certifications for 2018 under the Federal Unemployment Tax Act

AGENCY: Employment and Training Administration, Department of Labor.

ACTION: Notice.

SUMMARY: The Secretary of Labor signed the annual certifications under the Federal Unemployment Tax Act, thereby enabling employers who make contributions to state unemployment funds to obtain certain credits against their liability for the federal unemployment tax. By letter, the certifications were transmitted to the Secretary of the Treasury. The letter and certifications are printed below.

Signed in Washington, DC, on October 31, 2018.

Molly E. Conway,
Acting Assistant Secretary,
Employment and Training Administration.

Billing Code: 4510-30-P

The Honorable Steven T. Mnuchin
Secretary of the Treasury
Department of the Treasury
1500 Pennsylvania Avenue, N.W.
Washington, DC 20220

Dear Secretary Mnuchin:

Transmitted herewith are an original and one copy of the certifications of the states and their unemployment compensation laws for the 12-month period ending on October 31, 2018. One certification is required with respect to the normal federal unemployment tax credit by Section 3304 of the Internal Revenue Code of 1986 (IRC), and the other certification is required with respect to the additional tax credit by Section 3303 of the IRC. Both certifications list all 53 jurisdictions.

Sincerely,

R. Alexander Acosta

Enclosures

UNITED STATES DEPARTMENT OF LABOR
OFFICE OF THE SECRETARY
WASHINGTON, D.C.

CERTIFICATION OF STATES TO THE
SECRETARY OF THE TREASURY
PURSUANT TO SECTION 3304(c) OF THE
INTERNAL REVENUE CODE OF 1986

In accordance with the provisions of Section 3304(c) of the Internal Revenue Code of 1986 (26 U.S.C. 3304(c)), I hereby certify the following named states to the Secretary of the Treasury for the 12-month period ending on October 31, 2018, in regard to the unemployment compensation laws of those states, which heretofore have been approved under the Federal Unemployment Tax Act:

Alabama	Louisiana
Alaska	Maine
Arizona	Maryland
Arkansas	Massachusetts
California	Michigan
Colorado	Minnesota
Connecticut	Mississippi
Delaware	Missouri
District of Columbia	Montana
Florida	Nebraska
Georgia	Nevada
Hawaii	New Hampshire
Idaho	New Jersey
Illinois	New Mexico
Indiana	New York
Iowa	North Carolina
Kansas	North Dakota
Kentucky	Ohio

Oklahoma	Utah
Oregon	Vermont
Pennsylvania	Virginia
Puerto Rico	Virgin Islands
Rhode Island	Washington
South Carolina	West Virginia
South Dakota	Wisconsin
Tennessee	Wyoming
Texas	

This certification is for the maximum normal credit allowable under Section 3302(a) of the Code.

Signed at Washington, D.C., on October 31, 2018.

R. Alexander Acosta

UNITED STATES DEPARTMENT OF LABOR
OFFICE OF THE SECRETARY
WASHINGTON, D.C.

CERTIFICATION OF STATE UNEMPLOYMENT COMPENSATION LAWS TO
THE SECRETARY OF THE TREASURY PURSUANT TO SECTION
3303(b)(1) OF THE INTERNAL REVENUE CODE OF 1986

In accordance with the provisions of paragraph (1) of Section 3303(b) of the Internal Revenue Code of 1986 (26 U.S.C. 3303(b)(1)), I hereby certify the unemployment compensation laws of the following named states, which heretofore have been certified pursuant to paragraph (3) of Section 3303(b) of the Code, to the Secretary of the Treasury for the 12-month period ending on October 31, 2018:

Alabama	Kentucky
Alaska	Louisiana
Arizona	Maine
Arkansas	Maryland
California	Massachusetts
Colorado	Michigan
Connecticut	Minnesota
Delaware	Mississippi
District of Columbia	Missouri
Florida	Montana
Georgia	Nebraska
Hawaii	Nevada
Idaho	New Hampshire
Illinois	New Jersey
Indiana	New Mexico
Iowa	New York
Kansas	North Carolina

North Dakota

Ohio

Oklahoma

Oregon

Pennsylvania

Puerto Rico

Rhode Island

South Carolina

South Dakota

Tennessee

Texas

Utah

Vermont

Virginia

Virgin Islands

Washington

West Virginia

Wisconsin

Wyoming

This certification is for the maximum additional credit allowable under Section 3302(b) of the Code, subject to the limitations of Section 3302(c) of the Code.

Signed at Washington, D.C., on October 31, 2018.

R. Alexander Acosta